THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
G.BHAVANI PRASAD

WRIT PETITION No.26042 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a limited company and a registered dealer under the Andhra Pradesh General Sales Tax Act and Central Sales Tax Act and an assessee on the rolls of the 1st respondent. For the assessment year 2002-2003 under the CST Act, the petitioner's liability for tax came to be determined by the 1st respondent by his order dated 31.03.2006. Aggrieved by the same, the petitioner carried the matter in appeal to the 2nd respondent. Along with the appeal, the petitioner also filed an application seeking stay of the recovery of disputed tax during pendency of the appeal. The 2nd respondent by his order dated 11.09.2006 rejected the said application. Challenging the same, the petitioner carried the matter in revision before the 3rd respondent. The 3rd respondent by his order dated 31.10.2006 dismissed the revision. Hence, the present writ petition with a prayer as follows:

> **" … Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LIII(1)/773/2006-3, dated 31.10.2006 refusing to grant stay of recovery of disputed tax levied by 2nd Respondent for the assessment year 2002-03 under the CST Act as illegal, arbitrary and unjustified and consequently, restrain the 1st Respondent from taking any coercive steps for collection of balance disputed tax of Rs.25,29,369/- out of total disputed tax of Rs.43,46,652/- for the assessment year 2002-03 (CST) pending disposal of the appeal before the 2nd Respondent in Appeal No.A/90/06-07 and pass …"**

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the tax pursuant to the assessment order, referred to above, during pendency of the appeal before the 2nd respondent, on condition the petitioner deposits an amount of Rs.12,00,000/- (Rupees twelve lakhs only), within a period of six weeks from today.

With the above direction, the writ petition is disposed of. No order as to costs.

JUSTICE J.CHELAMESWAR

JUSTICE G.BHAVANI PRASAD

15TH AUGUST, 2006

Note: Issue copy by today itself.
(B/O)PGS

THE HON'BLE MR JUSTICE
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AND
THE HON'BLE MR JUSTICE
G.BHAVANI PRASAD

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WRIT PETITION No.26042 OF 2006

(Per Sri Justice J.Chelameswar)

15th DECEMBER, 2006

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FIFTEENTH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE G.BHAVANI PRASAD

WRIT PETITION No.26042 OF 2006

Between:

M/s.NCL Seccolor Limited, Hyderabad,
rep. by its Deputy Manager (Finance)
Mr.B.Venkateswara Gupta.

..... PETITIONER

AND

The Commercial Tax Officer,
Nampally Circle, Hyderabad,
And others.

....RESPONDENTS